

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SOUTH HAVEN, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education

South Haven Unified School District No. 509

South Haven, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
South Haven Unified School District No. 509

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Haven Unified School District No. 509, South Haven, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
South Haven Unified School District No. 509**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 8, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 25, 2015

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
General Fund	\$ 0	\$ 265	\$ 1,849,006	\$ 1,849,006	\$ 265	\$ 21,674	\$	\$ 21,939
Special Purpose Funds								
Supplemental General	33,472	0	626,522	659,994	0	0	0	0
At Risk (4 Year Old)	0	0	58,000	58,000	0	0	0	0
At Risk (K-12)	0	0	39,718	39,718	0	5,824	5,824	5,824
Capital Outlay	214,706	0	101,228	141,306	174,628	1,115	175,743	175,743
Driver Training	13,423	0	2,245	11,628	4,040	0	4,040	4,040
Food Service	20,000	813	93,980	91,834	22,959	0	22,959	22,959
Parent Education Program	0	0	106,615	106,615	0	0	0	0
Special Education	15,391	0	440,692	354,574	101,509	0	101,509	101,509
Vocational Education	0	42	126,812	125,845	1,009	1,410	2,419	2,419
KPERS Contribution	0	0	133,429	133,429	0	0	0	0
Federal Funds	(3,000)	0	59,904	56,904	0	589	589	589
Gifts and Grants	4,225	0	10,340	8,806	5,759	661	6,420	6,420
Contingency Reserve	106,832	0	20,369	20,369	106,832	0	106,832	106,832
Textbook and Student Material								
Revolving	10,107	0	3,231	11,516	1,822	3,500	5,322	5,322
Special Improvement	11,139	0	10,910	15,168	6,881	0	6,881	6,881
District Activity Funds	5,215	0	24,341	23,716	5,840	0	5,840	5,840
Debt Service Fund								
Bond and Interest	132,166	0	186,305	166,913	151,558	0	151,558	151,558
	<u>\$ 563,676</u>	<u>\$ 1,120</u>	<u>\$ 3,893,647</u>	<u>\$ 3,875,341</u>	<u>\$ 583,102</u>	<u>\$ 34,773</u>	<u>\$</u>	<u>\$ 617,875</u>
Composition of Cash:								
					Checking Accounts	\$	21,875	
					Money Market Account		350,609	
					Certificates of Deposit		268,810	
					Agency Funds		641,294	
							(23,419)	
						<u>\$</u>	<u>617,875</u>	

The notes to the financial statement are an integral part of this statement.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Haven Unified School District No. 509 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around South Haven, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were two amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Improvement Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$117,087 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009, KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERs was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERs was \$8,291,794,910. KPERs has determined the District's proportionate share of the net pension liability is \$2,252,057 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 4 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$133,429. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
	Supplemental General	At Risk (4 Year Old)	At Risk (K-12)	Food Service	Special Education	Vocational Education	Contingency Reserve
Transfer from:							
General Fund	\$ 0	\$ 50,440	\$ 39,718	\$ 19,989	\$ 356,509	\$ 119,960	\$ 20,369
Supplemental General Fund	0	0	0	0	84,183	0	0
Contingency Reserve Fund	20,369	0	0	0	0	0	0
	<u>\$ 20,369</u>	<u>\$ 50,440</u>	<u>\$ 39,718</u>	<u>\$ 19,989</u>	<u>\$ 440,692</u>	<u>\$ 119,960</u>	<u>\$ 20,369</u>
							<u>\$ 711,537</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 6 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

The District sponsors an early retirement plan which provides health insurance benefits to eligible former employees. Employees eligible for KPERS retirement between the ages of 55 and 65 with at least fifteen year of consecutive employment at the District are eligible to participate. The plan provides \$2,400 towards participation in the District's health insurance coverage for those electing to participate.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$7,200 for postemployment benefits for three former employees.

Note 7 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 8 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 10 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$641,294 and the bank balance was \$687,585. The bank balance is held by two banks. Of the bank balance, \$288,534 was covered by depository insurance, and the remaining \$399,051 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2004 Series	2.25 - 4.20	4/1/04	\$ 1,865,000	10/1/14
2014 Series	0.60 - 2.10	10/1/14	\$ 994,000	9/1/20
Capital Leases				
Energy Project	1.25	7/12/13	\$ 500,000	7/12/28

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2004 Series	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 0	\$ 21,605
2014 Series	0	994,000	0	994,000	5,308
	<u>1,100,000</u>	<u>994,000</u>	<u>1,100,000</u>	<u>994,000</u>	<u>26,913</u>
Lease Purchase					
Energy Project	500,000	0	33,333	466,667	6,250
	<u>500,000</u>	<u>0</u>	<u>33,333</u>	<u>466,667</u>	<u>6,250</u>
	<u>\$ 1,600,000</u>	<u>\$ 994,000</u>	<u>\$ 1,133,333</u>	<u>\$ 1,460,667</u>	<u>\$ 33,163</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	
2016	\$ 174,000	\$ 33,333	\$ 207,333	\$ 12,217	\$ 5,833	\$ 18,050	\$ 225,383
2017	170,000	33,333	203,333	11,015	5,417	16,432	219,765
2018	170,000	33,333	203,333	9,400	5,000	14,400	217,733
2019	170,000	33,334	203,334	7,190	4,583	11,773	215,107
2020	170,000	33,334	203,334	4,427	4,167	8,594	211,928
2021 - 2025	140,000	166,667	306,667	1,470	14,583	16,053	322,720
2026 - 2029	0	133,333	133,333	0	4,167	4,167	137,500
	<u>\$ 994,000</u>	<u>\$ 466,667</u>	<u>\$ 1,460,667</u>	<u>\$ 45,719</u>	<u>\$ 43,750</u>	<u>\$ 89,469</u>	<u>\$ 1,550,136</u>

Note 12 - Subsequent Events:

The District has evaluated subsequent events through September 25, 2015, the date which the financial statement was available to be issued.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures		Variance - Over
		Comply with	Legal Max			Chargeable to	Current Year	
				Budget Credits	Comparison			(Under)
General Fund	\$ 1,825,802	\$ (69,290)	\$	92,494	\$ 1,849,006	\$	1,849,006	\$ 0
Special Purpose Funds								
Supplemental General	659,994	0	0	0	659,994		659,994	0
At Risk (4 Year Old)	58,000	0	0	0	58,000		58,000	0
At Risk (K-12)	71,750	0	0	0	71,750		39,718	(32,032)
Capital Outlay	190,000	0	0	0	190,000		141,306	(48,694)
Driver Training	16,623	0	0	0	16,623		11,628	(4,995)
Food Service	144,550	0	0	0	144,550		91,834	(52,716)
Parent Education Program	106,615	0	0	0	106,615		106,615	0
Special Education	400,000	0	0	0	400,000		354,574	(45,426)
Vocational Education	156,000	0	0	0	156,000		125,845	(30,155)
KPERS Contribution	179,149	0	0	0	179,149		133,429	(45,720)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		56,904	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		8,806	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		11,516	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		15,168	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		23,716	XXXXXXXXXX
Debt Service Fund								
Bond and Interest	180,690	0	0	0	180,690		166,913	(13,777)
	<u>\$ 3,989,173</u>	<u>\$ (69,290)</u>	<u>\$</u>	<u>92,494</u>	<u>\$ 4,012,377</u>	<u>\$</u>	<u>3,854,972</u>	<u>\$ (273,515)</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 257,336	\$ 92,494	\$ 0	\$ 92,494
State Sources	1,548,042	1,756,512	1,825,802	(69,290)
	<u>1,805,378</u>	<u>1,849,006</u>	<u>\$ 1,825,802</u>	<u>\$ 23,204</u>
Expenditures				
Instruction	456,463	507,745	\$ 422,741	\$ 85,004
Student Support Services	94,527	97,092	92,402	4,690
Instructional Support Staff	27,043	27,108	25,290	1,818
General Administration	126,392	144,273	118,250	26,023
School Administration	142,290	135,217	131,900	3,317
Operations & Maintenance	321,848	208,666	274,600	(65,934)
Student Transportation Services	116,444	121,920	122,900	(980)
Transfers	523,577	606,985	637,719	(30,734)
Adjustment to Comply with Legal Max	0	0	(69,290)	69,290
Adjustment for Qualifying Budget Credits	0	0	92,494	(92,494)
	<u>1,808,584</u>	<u>1,849,006</u>	<u>\$ 1,849,006</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3,206)	0		
Unencumbered Cash, Beginning	2,283	0		
Prior Year Canceled Encumbrances	<u>923</u>	<u>265</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 265</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 308,511	\$ 283,539	\$ 278,083	\$ 5,456
County Sources	27,231	26,667	26,758	(91)
State Sources	273,378	295,947	321,681	(25,734)
Transfers	0	20,369	0	20,369
	<u>609,120</u>	<u>626,522</u>	<u>\$ 626,522</u>	<u>\$ 0</u>
Expenditures				
Instruction	608,468	574,651	\$ 587,015	\$ (12,364)
Student Support Services	115	0	0	0
General Administration	820	1,160	0	1,160
Transfers	0	84,183	72,979	11,204
	<u>609,403</u>	<u>659,994</u>	<u>\$ 659,994</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(283)	(33,472)		
Unencumbered Cash, Beginning	33,755	33,472		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 33,472</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 7,560	\$ 0	\$ 7,560
Transfers	<u>27,300</u>	<u>50,440</u>	<u>58,000</u>	<u>(7,560)</u>
	<u>27,300</u>	<u>58,000</u>	<u>\$ 58,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	24,110	55,675	\$ 56,350	\$ (675)
Student Transportation Services	<u>3,190</u>	<u>2,325</u>	<u>1,650</u>	<u>675</u>
	<u>27,300</u>	<u>58,000</u>	<u>\$ 58,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 68,392</u>	<u>\$ 39,718</u>	<u>\$ 71,750</u>	<u>\$ (32,032)</u>
	<u>68,392</u>	<u>39,718</u>	<u>\$ 71,750</u>	<u>\$ (32,032)</u>
Expenditures				
Instruction	<u>68,392</u>	<u>39,718</u>	<u>\$ 71,750</u>	<u>\$ (32,032)</u>
	<u>68,392</u>	<u>39,718</u>	<u>\$ 71,750</u>	<u>\$ (32,032)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 86,521	\$ 81,957	\$ 85,693	\$ (3,736)
County Sources	4,102	5,360	5,161	199
State Sources	0	13,911	25,807	(11,896)
	<u>90,623</u>	<u>101,228</u>	<u>\$ 116,661</u>	<u>\$ (15,433)</u>
Expenditures				
Instruction	29,723	15,515	\$ 32,003	\$ (16,488)
General Administration	0	4,345	0	4,345
Operations & Maintenance	9,130	81,863	66,680	15,183
Student Support Services	0	0	40,067	(40,067)
Facility Acquisition & Construction Services	8,400	0	15,000	(15,000)
Debt Service	0	39,583	36,250	(52,027)
	<u>47,253</u>	<u>141,306</u>	<u>\$ 190,000</u>	<u>\$ (104,054)</u>
Receipts Over (Under) Expenditures	43,370	(40,078)		
Unencumbered Cash, Beginning	171,336	214,706		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 214,706</u>	<u>\$ 174,628</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,500	\$ 1,408	\$ 1,500	\$ (92)
State Sources	935	837	1,700	(863)
	<u>2,435</u>	<u>2,245</u>	<u>\$ 3,200</u>	<u>\$ (955)</u>
Expenditures				
Instruction	1,666	1,616	\$ 9,350	\$ (7,734)
Vehicle Operations, Maintenance Services	514	10,012	7,273	2,739
	<u>2,180</u>	<u>11,628</u>	<u>\$ 16,623</u>	<u>\$ (4,995)</u>
Receipts Over (Under) Expenditures	255	(9,383)		
Unencumbered Cash, Beginning	13,168	13,423		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,423</u>	<u>\$ 4,040</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 42,816	\$ 33,432	\$ 46,168	\$ (12,736)
State Sources	1,094	816	936	(120)
Federal Sources	50,521	39,743	48,627	(8,884)
Transfers	36,601	19,989	28,819	(8,830)
	<u>131,032</u>	<u>93,980</u>	<u>\$ 124,550</u>	<u>\$ (30,570)</u>
Expenditures				
Operations & Maintenance	175	359	\$ 200	\$ 159
Food Service Operations	<u>141,722</u>	<u>91,475</u>	<u>144,350</u>	<u>(52,875)</u>
	<u>141,897</u>	<u>91,834</u>	<u>\$ 144,550</u>	<u>\$ (52,716)</u>
Receipts Over (Under) Expenditures	(10,865)	2,146		
Unencumbered Cash, Beginning	30,865	20,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>813</u>		
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ 22,959</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Parent Education Program Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 38,310	\$ 42,000	\$ 40,000	\$ 2,000
State Sources	58,940	64,615	64,615	0
	<u>97,250</u>	<u>106,615</u>	<u>\$ 104,615</u>	<u>\$ 2,000</u>
Expenditures				
Student Support Services	97,250	102,813	\$ 106,615	\$ (3,802)
Instruction Support Staff	0	202	0	202
General Administration	0	3,600	0	3,600
	<u>97,250</u>	<u>106,615</u>	<u>\$ 106,615</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 260,928	\$ 440,692	\$ 384,609	\$ 56,083
	<u>260,928</u>	<u>440,692</u>	<u>\$ 384,609</u>	<u>\$ 56,083</u>
Expenditures				
Instruction	340,537	354,574	\$ 400,000	\$ (45,426)
	<u>340,537</u>	<u>354,574</u>	<u>\$ 400,000</u>	<u>\$ (45,426)</u>
Receipts Over (Under) Expenditures	(79,609)	86,118		
Unencumbered Cash, Beginning	95,000	15,391		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,391</u>	<u>\$ 101,509</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,491	\$ 2,361	\$ 0	\$ 2,361
State Sources	0	4,491	6,480	(1,989)
Transfers	130,356	119,960	128,450	(8,490)
	<u>131,847</u>	<u>126,812</u>	<u>\$ 134,930</u>	<u>\$ (8,118)</u>
Expenditures				
Instruction	131,898	123,004	\$ 142,520	\$ (19,516)
Student Transportation Services	0	2,841	13,480	(10,639)
	<u>131,898</u>	<u>125,845</u>	<u>\$ 156,000</u>	<u>\$ (30,155)</u>
Receipts Over (Under) Expenditures	(51)	967		
Unencumbered Cash, Beginning	51	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>42</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 1,009</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 146,844	\$ 133,429	\$ 179,149	\$ (45,720)
	<u>146,844</u>	<u>133,429</u>	<u>\$ 179,149</u>	<u>\$ (45,720)</u>
Expenditures				
Instruction	88,106	80,057	\$ 107,491	\$ (27,434)
Student Support Services	14,684	13,343	17,914	(4,571)
General Administration	8,811	8,006	10,749	(2,743)
School Administration	13,216	12,009	16,123	(4,114)
Operations and Maintenance	8,811	8,006	10,749	(2,743)
Student Transportation Services	5,874	5,337	7,166	(1,829)
Food Service	7,342	6,671	8,957	(2,286)
	<u>146,844</u>	<u>133,429</u>	<u>\$ 179,149</u>	<u>\$ (45,720)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 125,954	\$ 118,226	\$ 118,753	\$ (527)
County Sources	9,528	10,258	10,222	36
State Sources	77,933	57,821	57,821	0
	<u>213,415</u>	<u>186,305</u>	<u>\$ 186,796</u>	<u>\$ (491)</u>
Expenditures				
Debt Service	185,555	166,913	\$ 180,690	\$ (13,777)
	<u>185,555</u>	<u>166,913</u>	<u>\$ 180,690</u>	<u>\$ (13,777)</u>
Receipts Over (Under) Expenditures	27,860	19,392		
Unencumbered Cash, Beginning	104,306	132,166		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 132,166</u>	<u>\$ 151,558</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 63,070	\$ 59,904
	<u>63,070</u>	<u>59,904</u>
Expenditures		
Instruction	47,630	48,217
Instructional Support Staff	2,200	8,687
	<u>49,830</u>	<u>56,904</u>
Receipts Over (Under) Expenditures	13,240	3,000
Unencumbered Cash, Beginning	(16,240)	(3,000)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (3,000)</u>	<u>\$ 0</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,402	\$ 10,340
	<u>3,402</u>	<u>10,340</u>
Expenditures		
Instruction	<u>0</u>	<u>8,806</u>
	<u>0</u>	<u>8,806</u>
Receipts Over (Under) Expenditures	3,402	1,534
Unencumbered Cash, Beginning	823	4,225
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,225</u>	<u>\$ 5,759</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 20,369
	<u>0</u>	<u>20,369</u>
Expenditures		
Transfers	<u>0</u>	<u>20,369</u>
	<u>0</u>	<u>20,369</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	106,832	106,832
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 106,832</u>	<u>\$ 106,832</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,886	\$ 3,231
	<u>3,886</u>	<u>3,231</u>
Expenditures		
Instruction	7,997	11,516
	<u>7,997</u>	<u>11,516</u>
Receipts Over (Under) Expenditures	(4,111)	(8,285)
Unencumbered Cash, Beginning	14,189	10,107
Prior Year Canceled Encumbrances	<u>29</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 10,107</u>	<u>\$ 1,822</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 6,450	\$ 10,910
	<u>6,450</u>	<u>10,910</u>
Expenditures		
Operations & Maintenance	<u>3,732</u>	<u>15,168</u>
	<u>3,732</u>	<u>15,168</u>
Receipts Over (Under) Expenditures	2,718	(4,258)
Unencumbered Cash, Beginning	8,421	11,139
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,139</u>	<u>\$ 6,881</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Beginning Cash</u>		<u>Cash</u>	<u>Ending Cash</u>
	<u>Balance</u>	<u>Cash Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
High School				
Music	\$ 1,624	\$ 537	\$ 1,163	\$ 998
Band	584	679	629	634
Stuco	463	2,157	1,153	1,467
Library	1,468	0	0	1,468
Journalism	341	240	0	581
Pep Club	67	402	439	30
JH Cheerleaders	203	1,817	1,776	244
JH Scholars Bowl	8	0	0	8
HS Scholars Bowl	40	0	0	40
Drama-Play Production	0	1,147	510	637
FFA	203	48,965	49,080	88
Tyson Scholarship	1,209	0	300	909
FCCLA	2,314	275	646	1,943
FCA	481	0	0	481
NHS	186	647	833	0
Science Club	716	0	0	716
Class of 2012	299	0	299	0
Class of 2013	147	0	147	0
Class of 2014	84	0	84	0
Class of 2015	4,045	38,895	42,288	652
Class of 2016	5,047	2,702	2,041	5,708
Class of 2017	2,449	859	244	3,064
Class of 2018	158	797	78	877
Class of 2019	566	1,293	816	1,043
Cardinal Construction	28	0	0	28
Digital Domain	15	0	0	15
The Nest	800	10,059	9,071	1,788
Total Agency Funds	<u>\$ 23,545</u>	<u>\$ 111,471</u>	<u>\$ 111,597</u>	<u>\$ 23,419</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Gate Receipts	\$ 2,622	\$ 0	\$ 18,750	\$ 18,421	\$ 2,951	\$ 0	\$ 2,951
School Projects	1,611	0	5,591	4,755	2,447	0	2,447
Food Service Contribution	982	0	0	540	442	0	442
Total District Activity Funds	\$ 5,215	\$ 0	\$ 24,341	\$ 23,716	\$ 5,840	\$ 0	\$ 5,840

FEDERAL AWARD INFORMATION

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-15
				Cash 7-1-14			
Department of Education							
Indian Education Grants	84.060	\$ 4,000	\$ (3,000)	\$ 7,000	\$ 4,000	\$ 0	
Rural Education	84.358	10,771	0	10,771	10,771	0	
		14,771	(3,000)	17,771	14,771	0	
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	5,265					
National School Lunch Program	10.555	34,478					
		39,743	0	39,743	39,743	0	
Department of Education							
Title I Grants to Local Educational Agencies	84.010	28,384	0	28,384	28,384	0	
Improving Teacher Quality State Grants	84.367	13,749	0	13,749	13,749	0	
		42,133	0	42,133	42,133	0	
Total Federal Awards		\$ 96,647	\$ (3,000)	\$ 99,647	\$ 96,647	\$ 0	